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April 12, 2000

By Hand Delivery

Mary L. Cottrell, Secretary

Department of Telecommunications and Energy

One South Station

Boston, Massachusetts 02110

Re: The Berkshire Gas Company, Dockets D.T.E. 00-30, D.T.E. 00-36

Dear Secretary Cottrell:

Enclosed for filing in the above-referenced proceedings please find five copies of the prepared testimony of (i) Michael J. Marrone, Senior Vice President, Chief Financial Officer and Treasurer of The Berkshire Gas Company and (ii) John Puig, Senior Vice President in the Public and Project Finance Group of First Albany Corporation. Copies of these materials are being submitted by email to Kimberly Tran consistent with Department practice.

Please call me if you have any further questions regarding this matter. Thank you for your consideration.

Very truly yours,

James M. Avery

Enclosures

cc: George Yiankos, Director - Gas Division

Kevin Brannelly, Director - Rates and Revenue Requirements, DTE

Rebecca S. Hanson, Esq.

Noelle A. Byrnes, Esq.

John M. Grugan, Esq., Assistant Attorney General

Vincent DeVito, Esq., General Counsel, DOER

Michael J. Marrone

John Puig

Karen L. Zink